

B26 (Official Form 26) (12/08)**United States Bankruptcy Court**

Middle District of Florida

Jacksonville Division

In re RMS Titanic, Inc. , et al
DebtorCase No. 3:16-bk-02230-PMG
Chapter 11 (Jointly Administered)

**PERIODIC REPORT REGARDING VALUE, OPERATIONS AND
PROFITABILITY OF CERTAIN NON-PUBLIC, NON-DEBTOR ENTITIES IN WHICH THE DEBTORS HOLD A
SUBSTANTIAL OR CONTROLLING INTEREST**

This is the report as of October 31, 2016 on the value, operations and profitability of those entities in which the estate holds a substantial or controlling interest, as required by Bankruptcy Rule 2015.3. The estate of RMS Titanic, Inc. , et al holds a substantial or controlling interest in the following non-public, non-Debtor entities:

Name of Entity	Interest of the Estate		
1032403 B.C. Ltd.	100%		
Dinoking Tech Inc.	100% (indirectly)		
Dinoking International, Inc.	100% (indirectly)		

This periodic report (the “Periodic Report”) contains separate reports (“Entity Reports”) on the value, operations, and profitability of each entity listed above.

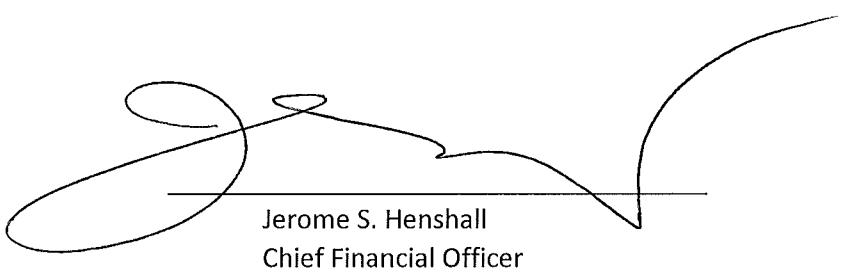
Each Entity Report shall consist of three exhibits. Exhibit A contains a valuation estimate for the entity as of a date not more than two years prior to the date of this report. It also contains a description of the valuation method used. Exhibit B contains a balance sheet, a statement of income (loss), a statement of cash flows, and a statement of changes in shareholders’ or partners’ equity (deficit) for the period covered by the Entity Report, along with summarized footnotes. Exhibit C contains a description of the entity’s business operations.

**THIS REPORT MUST BE SIGNED BY A REPRESENTATIVE OF THE TRUSTEE OR DEBTOR IN
POSSESSION.**

B26 (Official Form 26) (12/08) – Cont. 2

The undersigned, having reviewed the above listing of entities in which the estate of RMS Titanic, Inc., et al holds a substantial or controlling interest, and being familiar with the Debtor's financial affairs, verifies under the penalty of perjury that the listing is complete, accurate and truthful to the best of his knowledge.

Date: 11/20/2016



Jerome S. Henshall
Chief Financial Officer

Exhibit A
Valuation Estimate for Entities

Name of Entity	Interest of the Estate	Net Book Value CDN\$
1032403 B.C. Ltd.	100%	2,139,832
Dinoking Tech Inc.	100% (indirectly)	1,003,032
Dinoking International, Inc.	100% (indirectly)	(254)

The basis for the valuation of each entity is the net book value calculated as total liabilities of each entity subtracted from its total assets as at October 31, 2016. The book balances for the assets and liabilities for each entity are maintained based on historical cost. The Debtors have no current available valuation analyses.

The net book value is based on unaudited financial statements prepared for internal purposes only.

These unaudited statements will require either changes and/or more disclosures in order to be in accordance with Canadian or U.S. Generally Accepted Accounting Principles (GAAP). None of the entities above have been prepared on a consolidated or combined basis.

The intercompany accounts with the Debtor have been reconciled each month.

Exhibit B

Unaudited Financial Statements CDN \$

1032403 B.C. Ltd. – October 31, 2016

Unaudited Balance Sheet

No Profit & Loss – holding company – no transactions

Dinoking Tech Inc. – October 31, 2016

Unaudited Balance Sheet

Unaudited Profit & Loss – Month of October 2016

Unaudited Profit & Loss – YTD (January 2016 to October 31, 2016)

Dinotech International, Inc. – October 31, 2016

Unaudited Balance Sheet

Unaudited Profit & Loss – Month of October 2016

Unaudited Profit & Loss – YTD (January 1, 2016 to October 2016)

NOTICE TO READERS

The accompanying unaudited statements have been compiled for internal purposes only. These statements are for the legal entity only and are not prepared on a consolidated basis.

They have not been reviewed or audited by external accountants or auditors.

Readers are cautioned these statements may not be suitable for their purpose.

Exhibit C

DESCRIPTION OF BUSINESS OPERATIONS

1032403 B.C. Ltd. ("ExchangeCo")

ExchangeCo is a holding company for common and preferred shares of Dinoking Tech Inc. Other than the merger transactions on November 1, 2015, there have been no activities.

Dinoking Tech Inc. ("DK")

DK owns and exhibits animatronic dinosaurs, sea creatures and bugs. Exhibits may also include fossils, skeletons, interactive activities and educational information. The typical exhibit will be hosted by amusement parks, science centres and museums. These hosts pay rental (licensing fees) and usually there is a revenue share arrangement based on attendance and merchandise sales. This company is based in Richmond, British Columbia, Canada just outside of Vancouver.

Certain employees of DK also provide services to the Debtor. DK charges the Debtor for these employees. DK is also reimbursed by the Debtor for amounts charged to its credit cards and business costs paid by DK on behalf of the Debtor.

DK owns 100% of Dinosaurs Unearthed Corp. ("DU") (a U.S. corporation). DU is a Debtor in this bankruptcy. Exhibits in the United States are contracted by DU. DU pays DK for use of its exhibits and intellectual property.

DK owns 100% of Dinoking International, Inc.

Dinoking International, Inc.

This company is inactive. Its only source of income is interest on small cash deposits.

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Accrual Basis

1032403 B.C. Ltd.
Balance Sheet
As of December 31, 2015
UNAUDITED

Dec 31, 15

June 30 2016
July 31 2016
August 31 2016
September 30 2016
October 31, 2016

ASSETS**Current Assets****Other Current Assets**

14601 · Due from Premier Exhibitions	1.31
17000 · Investment in Dinoking Tech Inc	
17100 · Common shares	1,941,601.64
17105 · Class A Preferred Shares	198,228.73
Total 17000 · Investment in Dinoking Tech Inc	2,139,830.37

Total Other Current Assets2,139,831.68**Total Current Assets**2,139,831.68**TOTAL ASSETS**2,139,831.68**LIABILITIES & EQUITY****Equity**

30000 · Share capital	1.31
30100 · Common shares	2,139,830.37
30200 · Exchangeable Shares	
Total 30000 · Share capital	2,139,831.68

Total Equity2,139,831.68**TOTAL LIABILITIES & EQUITY**2,139,831.68**HOLDING COMPANY - NO TRANSACTIONS SINCE NOVEMBER 1, 2015**

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Accrual Basis

DINOKING TECH INC.

UNAUDITED

Balance Sheet

As of October 31, 2016

Oct 31, 16

ASSETS

Current Assets

Chequing/Savings

10000 · Cash in hand and at bank	
10100 · CAD Cash	
10105 · TD Bank CAD ***9901	24,832.14
10116 · TD Bank CAD - ATM ***9928	992.81
10125 · TD Bank CAD ATM ***9516	1,073.76
10160 · Euro Cash	12.28
10180 · Petty Cash Can \$	181.89

Total 10100 · CAD Cash 27,092.88

10200 · Cash USD

10211 · TD Bank USD ***5720	
10211.1 · Fx on 10211.1	46,658.69
10211 · TD Bank USD ***5720 - Other	137,110.45
Total 10211 · TD Bank USD ***5720	183,769.14
10212 · Bmo Harris Bank DK USD	
10212.1 · BMO Harris Bank DK USD	5,840.02
10212 · Bmo Harris Bank DK USD - Other	17,161.40
Total 10212 · Bmo Harris Bank DK USD	23,001.42
10215 · Petty Cash USD \$	10.45
Total 10200 · Cash USD	206,781.01

Total 10000 · Cash in hand and at bank 233,873.89

Total Chequing/Savings

Accounts Receivable	
11000 · Accounts Receivable	261,693.75
11001 · Accounts Receivable - USD	642,932.93

Total Accounts Receivable

Other Current Assets	
11001.2 · Accounts receivable USD FX	218,790.08
13000 · Deposit	
13264 · Deposit-Plan Direct Resources	9,822.72
13299 · Deposit - General	10,660.11

Total 13000 · Deposit 20,482.83

13500 · Expense advances	
13595 · Cash Advance - Gengu Crew	247.99
13671 · Employee advance - Fiona He	3.12
13697 · Employee Advance-John Allan	56.55
13700 · TD Visa - Managing Account	193.24
13900 · Vendor & Fixed Asset Advance	
13908 · Vendor Advance-Michael Bernard	4,789.78
13910 · Advance to Misc Vendors	9,717.18

Total 13900 · Vendor & Fixed Asset Advance 14,506.96

Total 13500 · Expense advances 15,007.86

13800 · Expense Advance (USD)	
13817 · TD VISA US Managing Account	8,963.09
13817.1 · TD Visa US Managing Account FX	-8,963.09

Total 13800 · Expense Advance (USD) 0.00

14100 · I/C Dinosaurs Unearthed US\$	
14101 · I/C Dinosaurs Unearthed exchang	-129,066.20
14100 · I/C Dinosaurs Unearthed US\$ - Other	-379,271.81

Total 14100 · I/C Dinosaurs Unearthed US\$ -508,338.01

14200 · Due fromDinoking Tech Asia Inc. 5,000.00

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Accrual Basis

DINOKING TECH INC.

Balance Sheet

As of October 31, 2016

UNAUDITED

	Oct 31, 16
14201 · Due from Dinoking Tech Asia USD	
14201.1 · Due from DK Tech Asia USD FX	442.39
14201 · Due from Dinoking Tech Asia USD - Other	1,300.00
Total 14201 · Due from Dinoking Tech Asia USD	1,742.39
14300 · I/C Dinoking International Inc.	4,900.00
14301 · I/C Dinoking International USD	
14301.1 · I/C Dinoking Int'l US FX	680.60
14301 · I/C Dinoking International USD - Other	2,000.00
Total 14301 · I/C Dinoking International USD	2,680.60
14601 · Interco Receivable- Premier USD	
14601.1 · Interco receivable - PRXI US FX	35,731.50
14601 · Interco Receivable- Premier USD - Other	105,000.00
Total 14601 · Interco Receivable- Premier USD	140,731.50
15000 · Deferred costs	
15210 · PNE	
15212 · Professional Fee	600.00
Total 15210 · PNE	600.00
15250 · Zoo de Granby	
15251 · Site Visit - Air fare	1,727.89
15252 · Site Visit - Hotel	317.34
15253 · Site Visit - Car Rental	645.69
15254 · Site Visit - Per diem	37.31
15255 · Storage and transportation	59,158.50
15256 · Installation - Air fare	1,167.03
15257 · Installation - Supplies	33.39
Total 15250 · Zoo de Granby	63,087.15
15260 · OSC	
15261 · Site Visit - Car Rental	195.45
15262 · Site Visit - Per Diem	144.40
15263 · Site Visit - Air Fare	96.89
15264 · Site Visit - Hotel	230.00
Total 15260 · OSC	666.74
Total 15000 · Deferred costs	64,353.89
15500 · Prepaid expense	
15900 · Prepaid Insurance	1,492.36
Total 15500 · Prepaid expense	1,492.36
Total Other Current Assets	-33,156.50
Total Current Assets	1,105,344.07
Fixed Assets	
18000 · Fixed Asset	
18002 · Office equipment and tools	
18040 · Office Equipment	37,308.30
Total 18002 · Office equipment and tools	37,308.30
18003 · Computer and software	
18020 · Computer	52,325.87
18030 · Software	12,277.03
Total 18003 · Computer and software	64,602.90
18004 · Furniture and fixtures	
18060 · Office Furniture	69,563.30
Total 18004 · Furniture and fixtures	69,563.30

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Accrual Basis

DINOKING TECH INC.

Balance Sheet

As of October 31, 2016

UNAUDITED

	Oct 31, 16
18005 · Warehouse equipment and tools	
18010 · Cases	55,947.61
18070 · Containers	159,846.27
18080 · Crates	44,102.44
18090 · Crowd Control	9,201.51
18300 · Forklift	<u>11,089.29</u>
Total 18005 · Warehouse equipment and tools	280,187.12
18007 · Exhibitory	
18100 · Displays	
18110 · Display- Content (Graphics)	111,055.72
18111 · Display-Design	5,629.01
18112 · Display-Fog Machine	1,875.93
18113 · Display-Gates	1,047.04
18114 · Display-Illustrations	184,889.06
18115 · Information Display Boxes	21,966.28
18116 · Display-Lighting	78,463.50
18117 · Display-Lite Box	152.43
18118 · Display-Photography	25,996.14
18119 · Display-Plaques	5,730.70
18120 · Display-Posters	7,855.04
18121 · Display-Rocks & Gems	78,943.38
18122 · Display-Sound Equipment	13,483.45
18123 · Display-Translations	2,710.00
18124 · Display-Wall Scenes	19,456.42
18125 · Display- Walls	46,634.86
18126 · Exhibits- Trees & Ferns	54,074.77
18127 · Display - Other accessories	<u>242,999.89</u>
Total 18100 · Displays	902,963.62
18310 · Game	5,895.00
18320 · Lights	47,114.39
18350 · Cart	388.79
18460 · Speakers	161,824.44
18470 · Control Box	<u>600.00</u>
Total 18007 · Exhibitory	1,118,786.24
18008 · Animatronics equipment	
18200 · Exhibits - Dinosaurs	
18210 · Exhibits- Animatronics	4,481,387.98
18211 · Exhibits-Animatronics- Feathered	142,628.67
18212 · Exhibits-Interactive projects	337,917.56
18213 · Exhibits- Fossils	356,173.05
18214 · Exhibits- Fossils - Feathered	63,394.01
18218 · Exhibits- Skeletons	292,609.30
18220 · Exhibit - Animatronics - Static	156,300.00
18221 · Exhibit-Refurbishment &upgrades	<u>749.13</u>
Total 18200 · Exhibits - Dinosaurs	5,831,159.70
18230 · Exhibits - Bugs	
18231 · Bugs - Animatronic	187,721.62
18232 · Bugs - Animatronic (Static)	35,800.00
18233 · Bugs-Sound File	2,885.00
18234 · Bugs-Accessories	<u>46,772.04</u>
Total 18230 · Exhibits - Bugs	273,178.66
18250 · Exhibits - Sea Creatures	
18251 · Sea Creatures - Animatronic	300,852.28
18252 · Sea Creatures - Sound File	<u>5,300.00</u>
Total 18250 · Exhibits - Sea Creatures	306,152.28
Total 18008 · Animatronics equipment	6,410,490.64

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Accrual Basis

DINOKING TECH INC.

Balance Sheet

As of October 31, 2016

UNAUDITED

	Oct 31, 16
18009 · Tradeshow	
18440 · Trade Show	
18441 · Trade show - Model	31,627.43
18443 · Booth	45,623.14
18444 · Lights	680.86
18445 · Misc.	7,094.59
18446 · TVs	1,273.28
Total 18440 · Trade Show	<u>86,299.30</u>
Total 18009 · Tradeshow	86,299.30
18400 · Leased Assets	
18412 · Leasehold Improvement	14,300.00
Total 18400 · Leased Assets	<u>14,300.00</u>
Total 18000 · Fixed Asset	8,081,537.80
18530 · Apartment Unit	
18530.1 · Land	267,121.38
18530.2 · Building	135,377.84
Total 18530 · Apartment Unit	<u>402,499.22</u>
19000 · Accumulated Amortization	
19002 · Accum Amort-Office equipment	-33,431.93
19003 · Accum Amort-Computer and softwa	-50,308.78
19004 · Accum Amort-Furniture & fixture	-27,660.02
19005 · Accum Amort-Warehouse equipment	-202,837.54
19007 · Accum Amort-Exhibitry	-723,402.95
19008 · Accum Amort-Animatronics equip	-4,325,859.84
19010 · Accum Amort-Tradeshow & Website	-69,556.86
19030 · Accum Amort.-Leasehold improvem	-13,079.12
19530 · Accum Amort - Building (Gardens	-11,845.47
Total 19000 · Accumulated Amortization	<u>-5,457,982.51</u>
19500 · Intangible assets	
18520 · Trademarks	32,346.89
Total 19500 · Intangible assets	<u>32,346.89</u>
Total Fixed Assets	3,058,401.40
Other Assets	
17000 · Investments	
17110 · Investment -Dinosaurs Unearthed	1.00
17300 · Investment -DK International	100.00
Total 17000 · Investments	<u>101.00</u>
18500 · Capital lease adj - assets	-3,068,106.61
19001 · Accum amort adj - capital lease	2,233,847.49
19050 · Capital lease receivable	451,693.20
Total Other Assets	<u>-382,464.92</u>
TOTAL ASSETS	<u>3,781,280.55</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	239,787.39
20010 · Accounts Payable - USD	71,250.40
Total Accounts Payable	<u>311,037.79</u>
Other Current Liabilities	
20010.1 · Accounts payable USD FX	24,246.51
21000 · Accrued liabilities	1,717,378.37
22000 · Deferred Revenue	
22020 · Canada's Wonderland	166,224.16
22035 · Deferred Revenue-Sea World	-36,492.00

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Accrual Basis

DINOKING TECH INC.

UNAUDITED

Balance Sheet

As of October 31, 2016

	Oct 31, 16
22100 · Deferred revenue - USD	
22100.1 · Deferred revenue USD FX	34,030.00
22100 · Deferred revenue - USD - Other	<u>100,000.00</u>
Total 22100 · Deferred revenue - USD	134,030.00
22000 · Deferred Revenue - Other	<u>200,000.00</u>
Total 22000 · Deferred Revenue	463,762.16
22500 · Capital lease- unearned revenue	242,884.68
23100 · Income tax payable	91,422.00
23150 · Deferred income tax asset/ liab	-677,000.00
24040 · Vacation Payable	115,399.06
25000 · GST/HST	
25500 · GST/HST Sales	6,268.75
25520 · GST/HST on Purchases (ITC)	<u>7,418.84</u>
Total 25000 · GST/HST	13,687.59
Total Other Current Liabilities	<u>1,991,780.37</u>
Total Current Liabilities	2,302,818.16
Long Term Liabilities	
29000 · Facility #10 loan #9249901-01	70,833.00
29001 · Facility #10 loan #9249901-06	78,132.04
29015 · Facility #15 loan #9249901-07	280,593.75
29020 · Facility #16 loan #9249901-08	45,871.20
Total Long Term Liabilities	<u>475,429.99</u>
Total Liabilities	2,778,248.15
Equity	
30000 · Capital Stock	
30100 · Common Stock	
30110 · DPB	33.25
30150 · Capital Stock - Nancy B	<u>4.75</u>
Total 30100 · Common Stock	38.00
30200 · Preferred Stock	
30210 · Preferred stock - DPB	336.00
Total 30200 · Preferred Stock	<u>336.00</u>
Total 30000 · Capital Stock	374.00
32000 · Retained Earnings	715,742.30
Net Income	<u>286,916.10</u>
Total Equity	1,003,032.40
TOTAL LIABILITIES & EQUITY	<u>3,781,280.55</u>

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Accrual Basis

DINOKING TECH INC.
Profit & Loss
October 2016

UNAUDITED

	<u>Oct 16</u>
Ordinary Income/Expense	
Income	
40000 · Income	
40010 · Administration fee revenue - DU	225,267.00
40012 · Adminstration fee- PRXI	4,782.89
40015 · Fixed fee revenue	171,047.00
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Total 40000 · Income	401,096.89
40016 · Fixed fee revenue USD	
40016.1 · Fixed fee revenue USD FX	5,418.33
40016 · Fixed fee revenue USD - Other	16,666.66
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Total 40016 · Fixed fee revenue USD	22,084.99
40100 · Lease accounting adjustments	
40100.1 · Capital lease - interest income	18,269.67
40100.2 · Capital lease - maintenance	5,648.04
40100 · Lease accounting adjustments - Other	-12,356.00
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Total 40100 · Lease accounting adjustments	11,561.71
Total Income	434,743.59
Cost of Goods Sold	
51000 · Exhibit cost	
51050 · Installation	
51051 · Installation - Air fare	548.47
51053 · Installation - Contract Labour	120.00
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Total 51050 · Installation	668.47
51070 · Maintenance	
51071 · Maintenance - Air fare	3,511.05
51072 · Maintenance - Per diem	84.87
51074 · Maintenance - Hotel	68.64
51075 · Maintenance-Car rental & travel	270.53
51079 · Maintenance-Gengu Crew	
51079.1 · Gengu Crew-Air Fare	1,148.49
51079.2 · Gengu Crew-Accomodation	68.64
51079.5 · Gengu Crew-Per Diem	84.82
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Total 51079 · Maintenance-Gengu Crew	1,301.95
Total 51070 · Maintenance	5,237.04
51135 · Winterization	
51131 · Winterization-Gengu Crew	
51131.1 · Gengu Crew -Air Fare	414.94
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Total 51131 · Winterization-Gengu Crew	414.94
51133 · Winterization - Supplies	595.28
51136 · Winterization - Air fare	1,546.66
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Total 51135 · Winterization	2,556.88
51140 · Strike	
51141 · Strike - Air Fare	511.35
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Total 51140 · Strike	511.35
51150 · Transportation	147.24
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Total 51000 · Exhibit cost	9,120.98
Total COGS	9,120.98
Gross Profit	425,622.61

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Accrual Basis

DINOKING TECH INC.
Profit & Loss
January through October 2016

UNAUDITED**Jan - Oct 16**

Ordinary Income/Expense	Jan - Oct 16
Income	
40000 · Income	
40010 · Administration fee revenue - DU	922,615.76
40011 · Adminstration Fee- DJM	181,887.61
40012 · Adminstration fee- PRXI	48,842.64
40015 · Fixed fee revenue	1,737,585.69
40025 · Merchandise sale	442.03
40026 · Straight Sales	1,200.00
Total 40000 · Income	2,892,573.73
40016 · Fixed fee revenue USD	
40016.1 · Fixed fee revenue USD FX	15,590.00
40016 · Fixed fee revenue USD - Other	50,000.00
Total 40016 · Fixed fee revenue USD	65,590.00
40100 · Lease accounting adjustments	
40100.1 · Capital lease - interest income	182,696.70
40100.2 · Capital lease - maintenance	56,480.34
40100 · Lease accounting adjustments - Other	-257,918.50
Total 40100 · Lease accounting adjustments	-18,741.46
Total Income	2,939,422.27
Cost of Goods Sold	
51000 · Exhibit cost	
51035 · Site visit exp.	
51036 · Site visit - Air fare	2,644.10
51037 · Site visit - Per diem	8.14
51038 · Site visit - hotel	241.75
51039 · Site visit -Car rental & travel	448.17
51041 · Site visit - Misc	156.51
Total 51035 · Site visit exp.	3,498.67
51050 · Installation	
51051 · Installation - Air fare	8,597.65
51052 · Installation - Per diem	2,227.81
51053 · Installation - Contract Labour	13,227.00
51054 · Installation - Hotel	403.41
51055 · Installation - Car rental etc	2,804.72
51056 · Installation - Meals	994.62
51058 · Onsite setup supplies	5,502.62
51059 · Installation - Other	1,091.51
51061 · Installation- Gengu Crew	
51061.1 · Gengu Crew-Air Fare	493.57
51061.2 · Gengu Crew-Accomodation	304.00
51061.3 · Gengu Crew-Car Rental	113.19
51061.4 · Gengu Crew- meals	191.42
51061.5 · Gengu Crew -Per Diem	384.11
51061.7 · Gengu Crew-Miscellaneous	10.75
Total 51061 · Installation- Gengu Crew	1,497.04
Total 51050 · Installation	36,346.38
51060 · Professional fee	1,713.63
51070 · Maintenance	
51071 · Maintenance - Air fare	11,463.21
51072 · Maintenance - Per diem	1,634.29
51073 · Maintenance - Contract Labour	2,652.00
51074 · Maintenance - Hotel	3,754.47
51075 · Maintenance-Car rental & travel	3,663.00
51076 · Maintenance - Meals	102.84
51077 · Maintenance - On site supplies	3,545.50
51078 · Maintenance - Other	424.90

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Accrual Basis

DINOKING TECH INC.
Profit & Loss
January through October 2016

UNAUDITED

	Jan - Oct 16
51079 · Maintenance-Gengu Crew	
51079.1 · Gengu Crew-Air Fare	6,102.61
51079.2 · Gengu Crew-Accomodation	983.78
51079.4 · Gengu Crew-Meals	137.15
51079.5 · Gengu Crew-Per Diem	3,010.36
51079 · Maintenance-Gengu Crew - Other	49.62
Total 51079 · Maintenance-Gengu Crew	10,283.52
Total 51070 · Maintenance	37,523.73
51135 · Winterization	
51131 · Winterization-Gengu Crew	
51131.1 · Gengu Crew -Air Fare	414.94
Total 51131 · Winterization-Gengu Crew	414.94
51133 · Winterization - Supplies	595.28
51136 · Winterization - Air fare	1,546.66
Total 51135 · Winterization	2,556.88
51140 · Strike	
51141 · Strike - Air Fare	6,302.31
51142 · Strike - Per Diem	1,160.52
51143 · Strike - Contract Labour	4,004.00
51144 · Strike - Hotel & accomodation	747.83
51145 · Strike - Car rental and travel	2,011.81
51146 · Strike - Meals	511.70
51148 · Strike - Onsite supplies	892.66
Total 51140 · Strike	15,630.83
51150 · Transportation	10,206.33
51170 · Resets	
51171 · Resets-contract labour	2,028.00
51172 · Reset - Air fare	3,390.73
51173 · Reset - Per diem	1,750.97
51174 · Reset - Accomodation	903.00
51175 · Reset - Car rental	1,545.02
51176 · Reset - Supplies	1,811.76
51176.1 · Reset - Misc	193.83
51177 · Reset-Gengu Crew	
51177.1 · Gengu Crew-Air Fare	1,347.08
51177.4 · Gengu Crew-Meals	66.03
Total 51177 · Reset-Gengu Crew	1,413.11
Total 51170 · Resets	13,036.42
Total 51000 · Exhibit cost	120,512.87
Total COGS	120,512.87
Gross Profit	2,818,909.40
Expense	
60000 · Corporate	
60100 · Administration	472,242.32
60115 · Amortization	8,437.78
60120 · Bank Charges	761.54
60121 · Financing Charge	33,952.46
60130 · Communications	7,320.48
60135 · License,Membership&subscription	4,164.00
60136 · Employee training	455.80
60140 · Credit Card fee & interest	11,603.04
60150 · Equipment lease	5,194.81
60155 · Ground transportation	1,489.70
60160 · Payroll processing	385.00
60161 · Job Advertisement	

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Accrual Basis

DINOKING TECH INC.
Profit & Loss
January through October 2016

UNAUDITED

	Jan - Oct 16
60165 · Insurance	
60167 · Property	32,219.18
60169 · Other	6,748.47
Total 60165 · Insurance	38,967.65
60170 · Rent	
60171 · Office	141,110.67
Total 60170 · Rent	141,110.67
60174 · Repair & Maint. - Office	5,423.73
60175 · Cleaning service	4,300.38
60177 · Office Supplies and misc	15,158.47
60178 · Parking	287.64
60179 · Postage and Courier	948.00
60185 · Technical support - Gengu Crew	
60186 · Gengu Crew- Air fare	2,268.00
60187 · Gengu Crew- Accomodation	259.13
60188 · Gengu Crew-Car Rental/Transport	748.80
60189 · Gengu Crew- Meals	120.94
60190 · Gengu Crew - Allowances	5,177.12
60191 · Gengu Crew - Per diem	13,179.42
60192 · Gengu - Miscellaneous	1,601.81
Total 60185 · Technical support - Gengu Crew	23,355.22
Total 60100 · Administration	775,558.69
60200 · Salaries & Benefits	
60210 · Corp. Management	381,378.89
60215 · Finance and admin	331,400.36
60225 · Sales & Marketing	162,334.38
60230 · Production	202,554.10
60231 · Service	209,530.19
60232 · Asia Project	27,995.53
60235 · Project Management	90,780.64
60240 · Design & Interactive	247,029.75
60255 · CPP expense	53,441.18
60260 · EI expense	29,072.48
60265 · Group Benefits	43,325.41
60270 · MSP	23,235.00
60275 · Vacation expense	100,668.14
60280 · WCB premium	11,223.20
60281 · Group Benefit-PDR	13,306.84
60284 · Fitness	1,772.24
60285 · Car Allowance	1,400.00
60299 · Payroll billed to PRXI	-488,426.46
Total 60200 · Salaries & Benefits	1,442,021.87
60300 · Professional fees	
60310 · Consulting	
60311 · Accounting & Tax	12,380.00
60312 · IT Consulting	25,098.29
60395 · Consulting -Other	17,665.48
Total 60310 · Consulting	55,143.77
60320 · Legal fees	
60321 · Castle Street	13,797.43
60322 · Legal Other	88,090.77
Total 60320 · Legal fees	101,888.20
60340 · Recruitment Service	19,200.00
60300 · Professional fees - Other	1,110.00
Total 60300 · Professional fees	177,341.97

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Accrual Basis

DINOKING TECH INC.
Profit & Loss
January through October 2016

UNAUDITED**Jan - Oct 16**

60400 · Trade Shows	
60401 · AAM	42,141.70
60402 · ASTC	311.00
60403 · AZA	2,463.99
60404 · CASC	1,596.50
60400 · Trade Shows - Other	3,599.71
Total 60400 · Trade Shows	50,112.90
60450 · Design and Interactive design	
60451 · Design - Air Fare	447.24
60452 · Design - Car rental	78.33
60453 · Design - Hotel	148.72
60454 · Design - Meals	51.56
60455 · Design-Consulting	23,479.48
60456 · Printing and other	
60458 · Printing - Graphics	388.00
60456 · Printing and other - Other	4,192.77
Total 60456 · Printing and other	4,580.77
60457 · Design - Misc	
Total 60450 · Design and Interactive design	50,019.86
60500 · Travel & Entertainment	
60510 · Entertainment	482.57
60520 · Gifts	180.71
60530 · Meals	10,041.66
60540 · Travel	
60541 · Airfare	25,585.09
60542 · Auto	7,959.01
60543 · Hotel&Accommodation	34,767.06
60544 · Travel Misc	6,382.73
60546 · Travel - Meal & Per Diem	12,557.47
60547 · Travel - Mileage	1,259.87
60540 · Travel - Other	3,225.54
Total 60540 · Travel	91,736.77
60560 · Employee Event	
60561 · Employee event - Meals	1,541.50
60566 · Employee Event - Other	475.23
Total 60560 · Employee Event	2,016.73
Total 60500 · Travel & Entertainment	104,458.44
60570 · DJM projects	
60571 · DJM Employee Travel	10,381.38
60572 · DJM Consultant travels	2,400.39
60574 · DJM Projects- Meals	301.43
60577 · DJM Projects - Consulting	8,502.16
60578 · DJM Projects - Design	44,968.19
60582 · DJM - Supplies	1,878.40
60583 · DJM - Hardware	1,826.93
60586 · DJM - Warehouse labour	11,405.90
60588 · DJM - payroll & benefits	36,574.29
Total 60570 · DJM projects	118,239.07
60600 · Warehouse & Service	
60610 · Casual Labour	54,284.32
60640 · Maintenance	2,453.97
60660 · Storage	46,984.37
60670 · Transportation	5,036.73
60680 · Warehouse Ex- Other	5,746.78
60681 · Repair and refurbishment	11,274.87
Total 60600 · Warehouse & Service	125,781.04

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Accrual Basis

DINOKING TECH INC.
Profit & Loss
January through October 2016

UNAUDITED

	Jan - Oct 16
60700 · Corporate sales & marketing	
60701 · Sales - Air Fare	1,541.33
60702 · Sales - Car rental & Taxi	342.64
60703 · Sales - Hotels	515.17
60704 · Sales - Meals & entertainment	358.98
60705 · Sales-Travel-Misc	97.29
60710 · Advertisements	3,606.38
60720 · Consulting	9,292.50
60730 · Membership & subscriptions	0.00
60750 · Print materials	239.25
60790 · Website	7,624.96
Total 60700 · Corporate sales & marketing	23,618.50
60800 · Interest	
60860 · Interest -TD Loan	15,109.57
60870 · Interest- Apartment Mortgage-1	8,131.19
60880 · Interest-Apartment Mortgage-2	2,402.00
Total 60800 · Interest	25,642.76
60900 · Taxation expense	
60910 · Corporate taxation expense	-88,459.00
Total 60900 · Taxation expense	-88,459.00
Total 60000 · Corporate	2,804,336.10
60125 · Bad debts expense	1,817.44
60682 · Safety Equipment	361.66
61000 · The Gardens Apartment	
61010 · Property Taxes	1,756.89
61011 · The Gardens - Repair & Maint.	5,872.23
61012 · The Gardens - Supplies	241.18
61013 · The Gardens - Hydro	117.45
Total 61000 · The Gardens Apartment	7,987.75
Total Expense	2,814,502.95
Net Ordinary Income	4,406.45
Other Income/Expense	
Other Income	
70130 · Other Income	75.00
77010 · Foreign Exchange I/C Dinosaurs	-527,427.97
77020 · Foreign Exch. gain/loss	124,388.76
77030 · Gain/Loss on disposal of assets	-10,413.75
77050 · Gain on vendor settlements	247,657.59
Total Other Income	-165,720.37
Other Expense	
77000 · Foreign exchange Gain or Loss	-448,230.02
Total Other Expense	-448,230.02
Net Other Income	282,509.65
Net Income	<u>286,916.10</u>

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Accrual Basis

DINOKING TECH INC.

Profit & Loss

October 2016

UNAUDITED

Oct 16

Expense	
60000 · Corporate	
60100 · Administration	
60115 · Amortization	47,092.46
60120 · Bank Charges	645.15
60130 · Communications	3,181.91
60135 · License,Membership&subscription	228.24
60140 · Credit Card fee & interest	91.16
60150 · Equipment lease	1,482.95
60160 · Payroll processing	135.00
60165 · Insurance	
60167 · Property	1,840.98
60169 · Other	450.45
Total 60165 · Insurance	2,291.43
60170 · Rent	
60171 · Office	14,391.67
Total 60170 · Rent	14,391.67
60175 · Cleaning service	1,280.00
60177 · Office Supplies and misc	1,891.19
60178 · Parking	22.50
60179 · Postage and Courier	123.36
60185 · Technical support - Gengu Crew	
60186 · Gengu Crew- Air fare	844.00
Total 60185 · Technical support - Gengu Crew	844.00
Total 60100 · Administration	73,701.02
60200 · Salaries & Benefits	
60210 · Corp. Management	39,820.75
60215 · Finance and admin	37,708.34
60225 · Sales & Marketing	12,378.20
60230 · Production	23,375.00
60231 · Service	19,625.00
60232 · Asia Project	3,016.66
60235 · Project Management	4,791.66
60240 · Design & Interactive	11,020.53
60255 · CPP expense	3,730.82
60260 · EI expense	1,878.38
60265 · Group Benefits	2,700.35
60270 · MSP	1,819.00
60275 · Vacation expense	9,624.29
60281 · Group Benefit-PDR	0.00
60284 · Fitness	58.09
60299 · Payroll billed to PRXI	-47,828.94
Total 60200 · Salaries & Benefits	123,718.13
60300 · Professional fees	
60310 · Consulting	
60312 · IT Consulting	1,889.31
60395 · Consulting -Other	525.00
Total 60310 · Consulting	2,414.31
60320 · Legal fees	
60322 · Legal Other	4.67
Total 60320 · Legal fees	4.67
Total 60300 · Professional fees	2,418.98
60400 · Trade Shows	112.31
60450 · Design and Interactive design	
60455 · Design-Consulting	1,102.50
Total 60450 · Design and Interactive design	1,102.50
60500 · Travel & Entertainment	
60530 · Meals	561.44

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Accrual Basis

DINOKING TECH INC.

Profit & Loss

October 2016

UNAUDITED

Oct 16

60540 · Travel		
60541 · Airfare	3,364.89	
60543 · Hotel&Accommodation	185.00	
60547 · Travel - Mileage	39.53	
Total 60540 · Travel	3,589.42	
60560 · Employee Event		
60561 · Employee event - Meals	148.66	
60566 · Employee Event - Other	11.69	
Total 60560 · Employee Event	160.35	
Total 60500 · Travel & Entertainment	4,311.21	
60600 · Warehouse & Service		
60610 · Casual Labour	9,120.00	
60660 · Storage	300.00	
60670 · Transportation	245.20	
60680 · Warehouse Ex- Other	550.00	
60681 · Repair and refurbishment	1,429.39	
Total 60600 · Warehouse & Service	11,644.59	
60700 · Corporate sales & marketing		
60730 · Membership & subscriptions	-750.00	
60790 · Website	317.25	
Total 60700 · Corporate sales & marketing	-432.75	
60800 · Interest		
60860 · Interest -TD Loan	809.26	
60870 · Interest- Apartment Mortgage-1	825.93	
60880 · Interest-Apartment Mortgage-2	195.31	
Total 60800 · Interest	1,830.50	
Total 60000 · Corporate	218,406.49	
61000 · The Gardens Apartment		
61011 · The Gardens - Repair & Maint.	601.29	
61012 · The Gardens - Supplies	200.00	
61013 · The Gardens - Hydro	53.68	
Total 61000 · The Gardens Apartment	854.97	
Total Expense	219,261.46	
Net Ordinary Income	206,361.15	
Other Income/Expense		
Other Income		
77010 · Foreign Exchange I/C Dinosaurs	-72,585.97	
77020 · Foreign Exch. gain/loss	19,834.55	
77050 · Gain on vendor settlements	-9,725.63	
Total Other Income	-62,477.05	
Other Expense		
77000 · Foreign exchange Gain or Loss	-25,320.25	
Total Other Expense	-25,320.25	
Net Other Income	-37,156.80	
Net Income	169,204.35	

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Accrual Basis

Dinoking International Inc.

Balance Sheet

As of October 31, 2016

UNAUDITED

	<u>Oct 31, 16</u>
ASSETS	
Current Assets	
Chequing/Savings	
10000 · Cash in hand and at Bank	
10119 · TD Bank CAD ***5707	4,836.15
10214 · TD Bank USD ***5933	1,858.49
10214.1 · TD Bank USD ***5933 FX	632.44
Total 10000 · Cash in hand and at Bank	<u>7,327.08</u>
Total Chequing/Savings	7,327.08
Other Current Assets	
14100 · I/C - Dinoking Tech Inc. CAD	-4,900.00
14101 · I/C Dinoking Tech Inc. USD	-2,000.00
14101.1 · I/C Dinoking Tech Inc. USD FX	-680.60
Total Other Current Assets	<u>-7,580.60</u>
Total Current Assets	<u>-253.52</u>
TOTAL ASSETS	<u>-253.52</u>
LIABILITIES & EQUITY	
Equity	
30100 · Common shares	100.00
32000 · Retained Earnings	-359.70
Net Income	6.18
Total Equity	<u>-253.52</u>
TOTAL LIABILITIES & EQUITY	<u>-253.52</u>

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Accrual Basis**Dinoking International Inc.****Profit & Loss**

October 2016

UNAUDITED

	<u>Oct 16</u>
Income	0.00
Expense	
77020 · Foreign currency exchange adj	4.05
Total Expense	<u>4.05</u>
Net Income	<u>-4.05</u>

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Accrual Basis

Dinoking International Inc.**Profit & Loss**

January through October 2016

UNAUDITED

	<u>Jan - Oct 16</u>
Income	0.00
Expense	
77020 · Foreign currency exchange adj	-6.18
Total Expense	<u>-6.18</u>
Net Income	<u>6.18</u>